Supreme Court, U. S.
FILED
OCT 31 1977
MICHAEL RODAK, JR., CLERK

IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1977

NO. 77-212

PHILIP D. ROGERS,

Petitioner,

vs.

NICK P. CHILIVIS, COMMISSIONER,
DEPARTMENT OF REVENUE,

Respondent.

PETITION FOR REHEARING

PHILIP D. ROGERS
1040 Winding Ridge Court
Dunwoody, Georgia 30338
(404) 394-2267

Pro Se

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PHILIP D. ROGERS,

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vs.

NICK P. CHILIVIS, COMMISSIONER
DEPARTMENT OF REVENUE

Respondent.

PETITION FOR REHEARING

Petitioner Philip D. Rogers respectfully petitions for rehearing of the Petition For A Writ Of Certiorari To The Court Of Appeals Of Georgia which was denied by the Court on October 11, 1977.

GROUNDS FOR GRANTING THE PETITION

The *power to tax* is the *power to destroy!* The *power to deny a taxpayer his day in court* is also the *power to destroy!* It can destroy faith in our system. It can destroy compliance within our system. It can destroy incentive to earn. It can even destroy the very fabric of our system — for without *taxpayers* there can be no *taxpayees!*

Petitioner presented two Constitutional questions before the Trial Court — that court did not rule. Petitioner presented these two questions before the Court of Appeals of Georgia — that court did not rule. The Supreme Court of Georgia denied a Petition For A Writ Of Certiorari — that court did not rule. No court has ruled on the Constitutional questions presented. The Court must grant this Petition or Petitioner will have been denied *his day in court.*

Petitioner raised Constitutional questions in this case which will, in effect, have been settled in State courts if this Petition is not granted. State courts will have settled Federal questions. Worse, the confidence of the taxing authorities in the State of Georgia will have been strengthened with the knowledge that review of their decisions is unlikely. Worse yet, denial of this Petition will have left the indelible impression of the hopelessness of the entire judicial process in the mind of a taxpayer representing himself.

Sad!

CONCLUSION

Based on the grounds set forth herein, Petitioner respectfully requests that the Court grant this Petition and issue a Writ of Certiorari to review and reverse the judgment of the Court of Appeals of Georgia.

Respectfully submitted,

PHILIP D. ROGERS
1040 Winding Ridge Court
Dunwoody, Georgia 30338

Pro Se

October 28, 1977

CERTIFICATE OF PETITIONER

I hereby certify that the foregoing Petition is presented in good faith, and not for delay, and restricted to the grounds specified therein.

This 28th day of October, 1977.

PHILIP D. ROGERS

Pro Se

1040 Winding Ridge Court
Dunwoody, Georgia 30338
(404) 394-2267

CERTIFICATE OF SERVICE

I hereby certify that I have this day served three copies of this Petition for Rehearing upon Respondent and counsel for Respondent by depositing same in the United States Mail in envelopes with adequate postage thereon and addressed as follows:

NICK P. CHILIVIS, COMMISSIONER
Department of Revenue
State of Georgia
Trinity-Washington Building
Atlanta, Georgia 30334

and

DAVID A. RUNNION and
H. PERRY MICHAEL
Assistant Attorneys General
The Department of Law
State of Georgia
132 State Judicial Building
Atlanta, Georgia 30334

This 28th day of October, 1977.

PHILIP D. ROGERS

Pro Se

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Dunwoody, Georgia 30338
(404) 394-2267